

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SONY BMG CD
TECHNOLOGIES LITIGATION

Case No. 1:05-cv-09575-NRB

**DECLARATION OF TRACY D. REZVANI IN SUPPORT OF PLAINTIFFS'
CLASS COUNSELS' APPLICATION FOR ATTORNEYS' FEES AND
REIMBURSEMENT OF EXPENSES**

ORIGINAL

I Tracy D. Rezvani declare as follows:

1. I am an attorney in good standing, duly licensed and admitted to the State Bar of Maryland and the District of Columbia. I am a partner of Finkelstein Thompson & Loughran (FTL), counsel of record for Nicholas Xanthakos¹ and Electronic Privacy Information Center.² A true and correct copy of FTL's firm resume is attached hereto as Exhibit A and incorporated by reference herein.

2. I submit this declaration in support of Plaintiffs' Class Counsels' application for attorneys' fees and reimbursement of expenses in the above-entitled matter. The testimony set forth in this declaration is based on first-hand knowledge, about which I would and could testify competently in open court if called upon to do so, and on contemporaneously-generated records kept in the ordinary course of business.

2. The total number of professional hours expended in the litigation from Inception to date by FTL is 187.30. The total lodestar amount for attorney, paralegal and professional staff time expended by FTL in the course of the litigation, based upon current rates, is \$56,883.00. The chart attached hereto as Exhibit B was prepared at my direction and presents a summary of the time spent from November 7, 2005 through March 28, 2006 by attorneys, paralegals, and professional staff of the firm on the litigation. The chart includes the name of each attorney, paralegal, and professional staff member who has worked on the case, his or her current hourly billing rate, and the number of hours expended by each professional on this matter. The time reflected in this declaration was time actually spent, in the exercise of reasonable judgment, by the

¹ *Xanthakos v. Sony BMG Music Entertainment*, No. 05-9203, Superior Court of the District of Columbia (filed November 28, 2005).

² *Electronic Privacy Information Center v. Sony BMG Music Entertainment*, No. 05-9779, Superior Court of the District of Columbia (filed Dec. 23, 2005).

lawyers and staff involved. The attorneys and legal professionals identified in Exhibit B spent time on matters that were essential to the prosecution and resolution of the litigation, including factual investigation, drafting of the complaint, negotiations with defense counsel over terms of the settlement, discussions with lead counsel in the Southern District of New York cases regarding the settlement, attend court proceedings, and coordination with other counsel regarding the cases pending in the District of Columbia. My firm was careful not to expend unnecessary hours and not to duplicate work done by others.

3. This firm expended a total of \$10,086.17 in un-reimbursed expenses in connection with prosecution of the litigation on behalf of *Xanthakos* and *Electronic Information Privacy Center* cases. The expenses incurred in this case are reflected in the books and records of the firm. These books and records are prepared from expense vouchers, check records, and other contemporaneously-recorded billing records, are an accurate record of expenses incurred in this litigation. The chart attached hereto as Exhibit C, also prepared at my direction, details these expenses.

I declare under penalty of perjury under the laws of the United States of America and the District of Columbia that the foregoing is true and correct.

Executed this 28th day of March, 2006, at Washington, D.C.


Tracy D. Rezvani

EXHIBIT A



FIRM RESUME

2006

FINKELSTEIN, THOMPSON & LOUGHRAN

Duval Foundry · 1050 30th Street, NW · Washington, DC 20007

601 Montgomery Street · Suite 665 · San Francisco, CA 94111

FINKELSTEIN, THOMPSON & LOUGHRAN

FINKELSTEIN, THOMPSON & LOUGHRAN ("FT&L") is a sixteen-lawyer litigation firm, with offices in Washington, D.C. and San Francisco, CA, focusing primarily on complex financial litigation involving antitrust violations, fraud and crime in the banking, securities and commodities industries, and consumer fraud.

By concentrating exclusively on litigation rather than a generalized transactional practice, the firm avoids the conflicts of interest, both actual and philosophical, that can arise from multi-faceted representation, and is able to offer the kind of hard-hitting approach that modern financial litigation demands. Since 1993, FT&L has served in a leadership position in cases that have recovered many hundreds of millions of dollars for investors and consumers.

The firm's professional staff includes not only experienced and expert lawyers but also a certified financial analyst with a financial market background. The firm draws on this in-house expertise to provide the cost-efficient and timely analysis of complex transactions needed in fast moving litigation. In addition, because the outcome of litigation is often dependent on the strength of expert testimony, the firm has developed strong working relationships with nationally prominent outside consultants in the areas of securities, commodities, antitrust, banking, consumer fraud, marketing and economics.

HISTORY

The firm was founded in 1977 by Burton H. Finkelstein and Douglas G. Thompson, Jr. Thomas J. Loughran (deceased) joined the firm in 1984, directly from his position as Director of the Division of Enforcement at the Commodity Futures Trading Commission. The firm's offices are located in Georgetown in the historic Duvall Foundry and in San Francisco in the Financial District.

EXPERIENCE

Our named partners have over sixty five years combined experience in the prosecution and defense of complex financial civil and criminal matters. Senior partner Burton H. Finkelstein is the former head of the Administrative and Criminal Trial Unit of the Securities and Exchange Commission. Douglas G. Thompson, Jr. is an alumnus of the securities litigation group of a major Washington, D.C. law firm. Thomas J. Loughran was a former Securities and Exchange Commission Special Counsel and former Director of the Division of Enforcement of the Commodity Futures Trading Commission. The other partners and associates have extensive experience in a variety of complex litigation fields. The firm has sixteen lawyers and a Chartered Financial Analyst. The firm has practiced before the Securities and Exchange Commission, Commodity Futures Trading Commission, Federal Trade Commission, Federal Communications Commission, U.S. Copyright Office, New York Stock Exchange, Chicago Board of Trade, National Association of Securities Dealers, National Futures Association, and in various state and federal trial and appellate courts across the country, in civil and criminal enforcement matters and in private damage litigation. The firm has considerable expertise and experience in defending and prosecuting complex financial class action claims.

FT&L is involved in class action litigation in federal and state courts nationwide. We have developed a reputation for successful and thorough representation of class clients against many of the largest and most powerful companies in the country. As part of our efforts to serve our clients' interests in the most effective and efficient manner possible, FT&L has established ongoing relationships with other class action law firms whose size, location or expertise complement our own. We have won judgments and negotiated settlements that have recovered an aggregate of over one half of a billion dollars for class members.

FT&L manages prominent roles in many of the largest nationwide class actions, including:

- In re Microsoft Windows Operating System Antitrust Litigation, MDL Docket No. 1332, the ongoing antitrust litigation against Microsoft Corporation, in which FT&L serves on the Executive Committee and co-chairs the Discovery and Settlement Committees.
- In re "Light" Cigarette Litigation, more than a dozen suits in states across the country against major tobacco manufacturers alleging consumer fraud relating to the manufacture and sale of so-called "light" cigarettes, in which FT&L plays a pivotal role in pursuing the claims of millions of class members.
- In re Merrill Lynch & Co., Inc. Research Reports Litigation, MDL Docket No. 1484, the consolidated securities fraud litigation involving allegedly false and misleading analyst reports issued by Merrill Lynch and their former internet analyst, Henry Blodget, in which FT&L serves on the Executive Committee and as Lead Counsel in six of the underlying actions.
- In re Bridgestone/Firestone, Inc., MDL Docket No. 1373, a nationwide action involving Ford Explorers equipped with allegedly defective Firestone tires, in which FT&L serves as Class Counsel on the Discovery Committee.
- Berwecky, et al. v. Bear, Stearns & Co., Inc., 97 Civ. 6257 (S.D.N.Y.), a certified class action involving Bear, Stearns' alleged participation in fraudulent acts committed by the A.R. Baron brokerage firm, in which FT&L serves as Co-Lead Counsel.

SECURITIES & COMMODITIES CLASS ACTION LITIGATION

Since its inception in 1977, FT&L's securities litigation practice has extended across a wide range of shareholders' securities litigation, from accounting fraud, allegations of insider trading, proxy statement fights, and minority shareholder rights being violated to cases alleging misstatements in prospectuses. FT&L regularly litigates substantive federal issues under the Securities Act of 1933, the Securities Exchange Act of 1934, the Reform Act of 1995, tender offers under the Williams Act, derivative suits under State and Federal law, and unfair business practices claims.

Our clients include institutional investors, pension funds, high-net worth individuals, and retail investors. While few of these class action securities suits go to trial, substantial skill and experience is required to investigate, prepare, and litigate the underlying claims to successful resolution. FT&L enjoys a national reputation for high-quality and successful recoveries for our clients.

SETTLED REPRESENTATIVE SECURITIES CLASS ACTION CASES

1. PaineWebber Securities Litigation, 94 Civ. 8547 (SHS) - Executive Committee member; \$200 million settlement achieved.
2. Prudential Securities Litigation, MDL 1005 - Executive Committee member & Co-Chair of Settlement Committee; \$150 million settlement achieved.
3. Kidder Peabody Securities Litigation, 94 Civ. 3954 (JFK) - Executive Committee member; \$19 million settlement achieved.
4. Holly Glenn v. Polk Audio, Inc., Civ. No. 24-C-99-004768 - Co-lead Counsel; \$4.8 million settlement achieved (an increase of nearly 50% of shareholder buyout value).

ONGOING REPRESENTATIVE SECURITIES CLASS ACTION CASES

1. In re InterBank Funding Corp. Securities Litigation, 02-CV-1490 (JDB) – FT&L has been appointed sole Lead Counsel on behalf of a class of 3,100 noteholders.
2. E. Paul Roberts v. Dean Witter Reynolds, Inc. et al., 8:02-CV-2115-T-26EAJ - FT&L has been appointed Lead Counsel in an action alleging that Defendants manipulated the market price of e-Net stock by engaging in unauthorized trading in the accounts of certain Dean Witter customers in order to stabilize the price of e-Net, creating and promoting a plan to withhold stock from short sellers to effect a “short squeeze” and by making false statements to discourage clients from selling e-Net.
3. Freeland v. Iridium World Communications, Ltd., 99-cv-1002 (D.D.C.), a consolidated securities fraud class action against Motorola, Inc. and other corporate entities in connection with the development and deployment of the Iridium satellite telephone network, in which FT&L serves as Liaison Counsel and a member of the Lead Plaintiffs' Executive Committee.
4. In re Allied Irish Banks PLC Securities Litigation, 02 Civ. 1738 (S.D.N.Y.), a consolidated securities fraud class action against Allied Irish Banks, PLC and its subsidiary Allfirst Bank, in connection with Allfirst employee John Rusnak's fraudulently concealed currency speculation losses of \$691 million, in which FT&L serves as sole lead counsel.

5. In re En Pointe Technologies, Inc. Securities Litigation, 01-CV-0205 (S.D. Cal.), a consolidated securities fraud class action in which FT&L serves as co-lead counsel, involving allegations of a boiler-room style manipulation of the company's securities and massive insider sales.
6. In re Xicor, Inc. Shareholder Litigation, 04-CV-017801 (Superior Ct. of Santa Clara, Cal.), a consolidated shareholder class action in which FT&L serves as co-class counsel, involving allegations that the company's board of directors breach their fiduciary duties in agreeing to an acquisition by Intersil Corp. for inadequate consideration, and recommending that shareholders vote to approve such acquisition.
7. Freeport Partners, LLC v. Allbritton, et al., 04 CV 02030 (D.D.C.), a putative RICO class action on behalf of shareholders of Riggs National Corporation against certain officers and directors of the company, in connection with money laundering and wire fraud allegations that forced the defendants to agree to sell the company to PNC Bank for grossly inadequate consideration.

ANTITRUST CLASS ACTION LITIGATION

Federal and state antitrust laws are primarily concerned with protecting the economy and promoting competition between businesses by preventing (i) collusion among "competitors" that might result in restraints on competition in a given industry or market, and (ii) anticompetitive conduct by a particular entity who holds monopoly power in a given industry or market.

FT&L is involved in several cases on behalf of individuals and businesses that have been injured by the anti-competitive behavior of other companies. These cases involve allegations such as market manipulation, monopolization, price-fixing, and predatory practices. Below is a sample of the cases in which we are intensively involved:

SETTLED REPRESENTATIVE ANTITRUST CLASS ACTION CASES

1. In re Relafen Antitrust Litigation, 01-CV-12239 (WGY) - Executive Committee member in federal direct purchaser case, settlement achieved - \$175 million.
2. Heliotrope General, Inc. v. Sumitomo Corporation, et al., Master Case No. 701679 - Executive Committee member; settlement achieved - \$43.5 million.
3. National Metals, Inc. v. Sumitomo Corp., Case No. 734001 - Co-lead Counsel, settlements achieved with several defendants for \$81 million.
4. In re Warfarin Sodium Antitrust Litigation, MDL Docket No. 1232 (SLR) - Discovery Committee member and Co-lead Counsel in state case; settlement achieved in the companion national case - \$44.5 million.

ONGOING REPRESENTATIVE ANTITRUST CLASS ACTION CASES

1. In re Microsoft Windows Operating System Antitrust Litigation, MDL Docket No. 1332 - Discovery & Settlement Committee member, suit alleges that Microsoft monopolizes the Windows operating system desktop which results in less competition and higher prices to consumers.
2. Stein v. Pacific Bell et al., No. C-00-2915 SI - Lead Counsel, suit alleges that Pacific Bell monopolizes the DSL market in California which results in less competition and higher prices to consumers.

CONSUMER CLASS ACTION LITIGATION

In federal and state courts throughout the country, FT&L represents consumers who have been injured or defrauded. Our cases involve individuals or classes of individuals who have been physically or economically damaged by the wrongdoing of others. Some of our cases seek to obtain financial relief, medical monitoring, injunctions and revised notification for classes of plaintiffs. Some of the cases we have brought include:

SETTLED REPRESENTATIVE CONSUMER CLASS ACTION CASES

1. Gael M. Carter, et al. v. Associates Financial Services Co., Inc., et al., No. 96-04652-I. FT&L plays a pivotal role in pursuing the claims of millions of class members in a number of suits in states across the country against The Associates n/k/a Citifinancial alleging consumer fraud relating to home equity and personal loan terms. Tentative settlements achieved in the state, federal and companion FTC cases totaling \$240 million.
2. In re The Coca-Cola Company Apple Juice Consumer Litigation, Master Case No. E-47054 (Fulton County Superior Court) The firm served as Counsel in this consumer class action based upon the sale of adulterated juice products. \$5.25 million settlement achieved.
3. In re Nestle Juice Products Litigation, Master File No. 976510 (Cal. Super. Ct. San Francisco County). \$3.5 million settlement achieved.
4. Miniblind Cases, Coordinated Proceeding Special Title (Rule 1550(b)), Judicial Counsel Coordination Proceeding No. 3257 (Cal. Super. Ct. San Francisco County). The firm served as Counsel in this consumer class action based upon the sale of miniblinds containing unsafe levels of lead.
5. Tepper v. Tropicana Products, Inc., et al., Case No. CA-96-846 (Circuit Court of the Twelfth Judicial Circuit of the State of Florida, Manatee County, General Civil Division). The firm served as Counsel in this consumer class action based

upon the sale of adulterated juice products. \$1.15 million settlement achieved.

ONGOING REPRESENTATIVE CONSUMER CLASS ACTION CASES

1. In re Baycol Products Litigation, MDL Docket No. 1431 - Discovery Committee Member in this consolidated multidistrict litigation alleging that this commonly prescribed cholesterol lowering drug caused rhabdomyolysis, a disease which causes damage to muscle, kidney failure or other injuries.
2. In re "Light" Cigarette Litigation, Co-lead Counsel, more than a dozen suits in states across the country against major tobacco manufacturers alleging consumer fraud relating to the manufacture and sale of so-called "light" cigarettes, in which FT&L has been successful in obtaining class certifications in various states.

COMMUNICATIONS AND COPYRIGHT LAW PRACTICE

FT&L lawyers have represented clients in federal courts and before administrative agencies (such as the Copyright Royalty Tribunal, the Copyright Office, and the Federal Communications Commission) and the U.S. Congress. Clients include foreign and domestic media firms with interests in broadcasting, entertainment, cable television and satellite communications.

BURTON H. FINKELSTEIN

Partner

BURTON H. FINKELSTEIN has practiced securities litigation for more than forty years, first with the Securities and Exchange Commission and then in private practice. At the SEC he was special trial counsel and an Assistant Director of the Enforcement Division, where he was in charge of the administrative, civil and criminal litigation nationwide enforcement program. In 1970 he joined the New York firm of Phillips, Nizer, Benjamin, Krim & Ballon and was a partner in their Washington, D.C. office until 1977, when he and Mr. Thompson formed the firm now known as Finkelstein, Thompson & Loughran.

In private practice Mr. Finkelstein has participated in more than twenty securities fraud trials in cities throughout the United States, representing broker-dealers, principals and securities salesmen, attorneys, accountants, publicly and privately held companies and officers and directors of such companies. He has also represented companies and individuals in SEC investigations, and has served as special counsel to public companies in conducting internal investigations.

Mr. Finkelstein earned a B.B.A. degree in accounting from City College of New York in 1959 and an L.L.B. degree from the University of Pennsylvania in 1962. After military service and a brief stint as law clerk to the General Counsel of the Federal Power Commission, he began his securities litigation career as trial counsel at the SEC's Washington Regional Office.

Mr. Finkelstein has appeared as a panelist in securities litigation and enforcement seminars for the Practicing Law Institute, New York Law Journal and the American Law Institute - American Bar Association (ALI-ABA). He was an adjunct professor of law at Georgetown University Law School from 1979 to 1998. His course was entitled "Securities and Financial Frauds - Enforcement and Litigation."

MILA F. BARTOS

Partner

MILA F. BARTOS has been with Finkelstein, Thompson & Loughran since January 1995. Ms. Bartos practices in the fields of both antitrust litigation and consumer fraud class action cases, including adulterated and toxic products. She is a 1990 graduate of the University of Wisconsin - Madison where she received a joint Bachelor of Arts degree in English and Communications. Ms. Bartos then attended the American University Washington College of Law where she received her Juris Doctor in 1993. At American University, Ms. Bartos was a co-founder of the American University Journal of Gender and Law and was a member of the Editorial Board.

Ms. Bartos is the author of the article, "Law Firm Collaboration Via Extranets" published in the Law Library Resource Xchange. She is also an active member of the Chairman's Council of the Appleseed Foundation. Ms. Bartos is a member of the Maryland and District of Columbia Bars.

TRACY D. REZVANI

Partner

TRACY D. REZVANI joined Finkelstein, Thompson & Loughran in September 1996. Ms. Rezvani practices in the fields of securities, antitrust and consumer fraud litigation. She is a 1993 graduate of the University of Maryland-College Park where she received a Bachelor of Science degree in Business & Management. Ms. Rezvani then attended the George Washington University Law School where she received her Juris Doctor in May 1996. At George Washington University, Ms. Rezvani was a member editor of The George Washington Journal of International Law & Economics.

Ms. Rezvani is a member of the District of Columbia and Maryland Bars and is admitted to practice before the United States Supreme Court and the U.S. District Courts for the Districts of Maryland and the District of Columbia. Ms. Rezvani is currently serving as an editor for the Iranian-American Bar Association's *IABA Review*. Her published works include "From *Marbury* to *Rasul*: Two Centuries' Expansion on the Question of Jurisdiction" 1 *IABA Review* 10 (Winter 2005). Ms. Rezvani practices in the Washington, D.C. office.

DONALD J. ENRIGHT

Partner

DONALD J. ENRIGHT joined Finkelstein, Thompson & Loughran as an associate in 1996, and became a partner in January 2004. He is a 1993 cum laude graduate of Drew University, where he earned a Bachelor of Arts in Political Science and Economics, and a 1996 graduate of the George Washington University National Law Center, where he received his Juris Doctor. He was a Member Editor of The George Washington University Journal of International Law and Economics from 1994 to 1996, and clerked for the House Judiciary Committee in 1994. He is a member of the Bars of Maryland, New Jersey and the District of Columbia, and is admitted to practice before several United States District Courts and Circuit Courts of Appeal.

Mr. Enright practices in the fields of securities, commodities, consumer fraud and other commercial litigation, and on behalf of the firm represents several institutional investors in connection with the firm's shareholder litigation practice. He won a landmark appellate decision addressing the post-PSLRA scienter pleading standard in the Fifth Circuit in *Nathenson v. Zonagen, Inc.*, 267 F.3d 400 (5th Cir. 2001), and recently won a judgment after four days of trial in *United States Securities and Exchange Commission v. Butler*, 2005 U.S. Dist. LEXIS 7194 (W.D. Pa. April 18, 2005). Mr. Enright works out of the firm's Washington, D.C. offices, and was named as one of Washington's "Top Lawyers" in the December 2004 issue of *Washingtonian* magazine.

KAREN J. MARCUS

Associate

KAREN J. MARCUS joined Finkelstein, Thompson & Loughran in April 2004. Ms. Marcus practices in the fields of antitrust and consumer fraud litigation. She is a 1999 graduate of the University of Miami, where she received a Bachelor of Arts degree with honors in English. Ms. Marcus then attended The George Washington University Law School where she received her Juris Doctor, cum laude in 2002. During law school, Ms. Marcus worked as an intern for the Environmental Protection Agency in the Office of Enforcement. While in law school, Ms. Marcus worked as a research assistant for Professor Renee Lerner specializing in the areas of legal history and criminal procedure. She also participated in The George Washington University Law School Environmental Law Clinic and was Vice President of the Environmental Law Association during law school.

Ms. Marcus is a member of the Virginia, Maryland and District of Columbia bars.

EXHIBIT B

FIRM: Finkelstein, Thompson & Loughran

MATTER: SONY BMG (# 2380)

REPORTING PERIOD: Inception through March 28, 2006

TIME REPORT BY ATTY

NAME:	*	TOTAL HOURS	HRLY RATE	TOTAL FEES
Finkelstein, Burton H.	P	2.40	600	\$1,440.00
Bartos, Mila F.	P	8.00	425	\$3,400.00
Rezvani, Tracy D.	P	49.40	400	\$19,760.00
Cereghino, Shannon P.	P	0.30	375	\$112.50
Enright, Donald J.	P	8.90	400	\$3,560.00
Marcus, Karen J.	A	89.30	275	\$24,557.50
Frierson, Laurance W.	PL	12.60	150	\$1,890.00
Tripodi, Elizabeth K.	LC	13.00	135	\$1,755.00
Jones, Michael J.	PL	0.30	120	\$36.00
DeSando, Frank	PL	3.10	120	\$372.00
TOTAL		187.30		\$56,883.00

* P - Partner
 A - Associate
 F/A - Financial Analyst
 L/C - Law Clerk
 PL - Paralegal

EXHIBIT C

FIRM: Finkelstein, Thompson & Loughran

MATTER: SONY BMG (# 2380)

REPORTING PERIOD: Inception through March 28, 2006

EXPENSE REPORTING FORM

	CUMULATIVE EXPENSES
COMPUTER RESEARCH	\$8,531.48
DELIVERY SERVICE	\$173.26
FACSIMILE	\$61.00
FILING FEE	\$240.00
PHOTOCOPYING	\$322.70
POSTAGE	\$7.51
PUBLIC NOTICE	\$253.80
SERVICE OF PROCESS	\$433.85
TELEPHONE	\$18.57
TRANSPORTATION	\$44.00
TOTALS	\$10,086.17